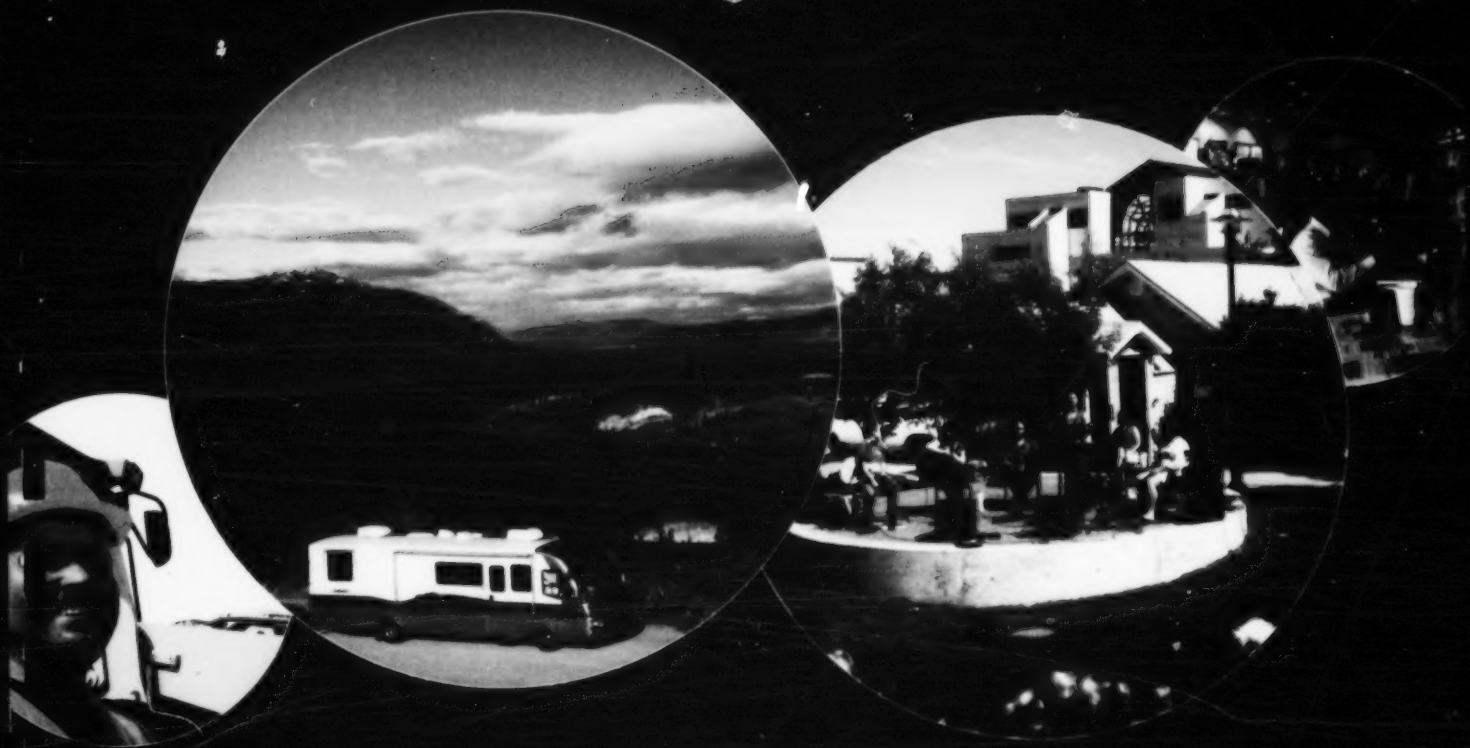
2009 2010



Supplementary Estimates No. 3

Yukon
Finance

ESTIMATES

SUPPLEMENTARY NO. 3

2009 - 2010

Prepared by:
Department of Finance
under the direction of
Management Board

1st Session of the 32nd Legislature
Yukon Legislative Assembly
September, 2010
Whitehorse, Yukon

This page left blank intentionally.

TABLE OF CONTENTS

	Page
GLOSSARY	(i)
FINANCIAL SUMMARIES	
Financial Summary	
- Surplus / (Deficit)	S-1
- Net Financial and Non-Financial Resources	S-2
Net Expenditures Summary	S-3
Revenue Summary	S-4
Taxes and General Revenues Summary by Source	S-5
Taxes and General Revenues Summary by Department / Corporation	S-6
Operation and Maintenance Expenditure Summary by Department / Corporation	S-7
Operation and Maintenance Recovery Summary by Department / Corporation	S-8
Capital Expenditure Summary by Department / Corporation	S-9
Capital Recovery Summary by Department / Corporation	S-10
VOTE DEPARTMENTAL / CORPORATION DETAIL	
15 Health and Social Services	1-1

EXPLANATORY NOTE

The 2009-10 Supplementary Estimates No. 3 is prepared and tabled as an accompanying document to Bill Number 21, the Fourth Appropriation Act for 2009-10. This Supplementary Estimates document serves two purposes: i) it details expenditure changes requiring Appropriation authority, and ii) it provides updated information on the financial position of the Government. On the Financial Summary - Surplus / (Deficit), O&M Expenditure Summary and Capital Expenditure Summary, the shaded column is referred to as "Supplementary No. 3" representing changes requiring increased Appropriation authority. On all schedules, the column "Under Expenditure/Change" represents changes due to 2009-10 activities and changes affecting the 2009-10 financial position.

The audit of the Government of Yukon's accounts for the 2009-10 fiscal year is underway. The figures summarized in the Supplementary Estimates No. 3 document reflect the financial results to be detailed in the 2009-10 Public Accounts. It is noted that these figures are subject to change pending completion of the final audit.

GLOSSARY

Accumulated Amortization	The total to date of the periodic amortization charges relating to tangible capital assets since they were placed in use.
Accumulated Surplus	The combined amount of net financial resources and non-financial assets; which is also expressed as the difference between assets and liabilities. It is the cumulative excess of revenues over expenses. Since non-financial assets, including tangible capital assets, provide resources that the Government of Yukon can use in the future to accomplish its objectives, non-financial assets form part of the accumulated surplus.
Amortization	The systematic process of allocating the cost of tangible capital assets to expense for the periods in which they provide benefits. For the purpose of tangible capital asset accounting in the Government of Yukon, amortization is calculated using the straight-line method, which reflects a constant charge for the service over the asset's estimated useful life. This term is used interchangeably with depreciation and is generally understood to mean the same thing.
Deferred Capital Contribution	A contribution or funding received from a third party for the acquisition, development, construction or betterment of a tangible capital asset. A contribution includes tangible capital assets transferred from a third party to the Government of Yukon.
Disposals	Disposals of tangible capital assets may occur by sale, destruction, loss or abandonment. Upon disposal, the net book value of the asset is removed from the accounts.
Financial Assets	Assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations, e.g., cash, investments, accounts receivable, loans receivable, land held for sale, etc.
Liabilities	Financial obligations to outside organizations and individuals arising as a result of past transactions and events, e.g., accounts payable, long term debt, deferred revenues, and post-employment benefits.
Net Book Value	The cost of a tangible capital asset, less both accumulated amortization and the amount of any write-down.
Net Financial Resources	The difference between financial assets and liabilities.
Non-financial Assets	Non-financial assets include tangible capital assets, prepaid expenses and inventories of supplies. These assets are resources that the Government of Yukon can use in the future to deliver government services or can be consumed in the normal course of operations.

Tangible Capital Assets

Physical assets that are acquired, constructed, or developed and:

- are held for use in the production or supply of goods or delivery of services;
- have useful lives extending beyond one fiscal year and are intended to be used on a continuing basis; and
- are not intended for sale in the ordinary course of operations.
- The major categories of tangible capital assets are:
  - Land
  - Buildings
  - Heavy Equipment
  - Operating Equipment
  - Vehicles
  - Computer hardware and software
  - Transportation infrastructure (including highways, bridges and airstrips)

Tangible capital assets do not include:

- assets acquired by Right, such as Crown lands, forests, water and mineral resources;
- works of art, historical treasures or heritage assets; and
- feasibility studies.

Tangible Capital Assets in Service

Assets currently being used in the production or supply of goods or the delivery of services.

Useful life

The estimate of the period over which a tangible capital asset is expected to be used by the Government. The useful life of a tangible capital asset, other than land, is finite and is normally the shortest of the physical, technological, commercial, and legal life. The life of a tangible capital asset may extend beyond the useful life of the tangible capital asset.

Work in Progress

Consists of construction or development of a tangible capital asset in progress that is not yet in use.

Write-down

A reduction in the cost of a tangible capital asset made when the value of future economic benefits associated with the asset is less than its net book value.

FINANCIAL SUMMARY
SURPLUS / (DEFICIT)
($000s)

	2009-10 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE/ CHANGE	2009-10 REVISED VOTE
Revenues				
Taxes and General Revenues	109,009	0	7,225	116,234
Third-Party Recoveries	76,977	0	(23,290)	53,687
Recoveries from Canada	127,913	0	(18,952)	108,961
Transfers from Canada	656,847	0	(971)	655,876
	970,746	0	(35,988)	934,758
Less Expenditures				
Operation and Maintenance Expenditures	800,532	3,700	(18,232)	786,000
Capital Expenditures	283,530	0	(62,898)	220,632
	1,084,062	3,700	(81,130)	1,006,632
Effect of change in tangible capital assets				
Plus: Acquisitions	102,882	0	(446)	102,436
Less: Amortization expense	(32,503)	0	(551)	(33,054)
Less: Deferred capital contributions	(43,170)	0	(1,050)	(44,220)
Plus: Amortization of deferred capital contributions	15,832	0	11	15,843
Less: Write-downs and disposals	(23)	0	(109)	(132)
	43,018	0	(2,145)	40,873
Adjustments				
Plus: In-year estimate of year-end lapses	47,202	0	(47,202)	0
Plus: Recoveries of prior years' expenditures	0	0	1,222	1,222
Plus: Items transferred to the balance sheet	0	0	8,886	8,886
Plus: Prior years' adjustments	0	0	1,242	1,242
Less: Net profit restricted funds	0	0	(6,024)	(6,024)
Surplus (Deficit) for the Year (A)	(23,096)	(3,700)	1,121	(25,675)
Accumulated Surplus, beginning of the year (B)				547,247
Accumulated Surplus, end of the year (A + B)				**521,572**

FINANCIAL SUMMARY
NET FINANCIAL AND NON-FINANCIAL RESOURCES
($000s)

	2009-10 VOTED TO DATE	CHANGE	2009-10 REVISED VOTE
Net Financial Resources			
Surplus (Deficit) for the Year	(23,096)	(2,579)	(25,675)
Effect of change in tangible capital assets (including restricted funds)			
Less: Acquisitions	(102,882)	(4,053)	(106,935)
Plus: Amortization expense	32,503	3,853	36,356
Plus: Deferred capital contributions	43,170	1,050	44,220
Less: Amortization of deferred capital contributions	(15,832)	(46)	(15,878)
Plus: Proceeds on sale	0	242	242
Plus: Write-downs and disposals	23	(28)	(5)
Plus: Write-downs of deferred capital contributions	0	(40)	(40)
	(43,018)	978	(42,040)
Effect of change in other non-financial assets			
Less: Increase in inventories of supplies	0	(273)	(273)
Less: Increase in prepaid expenses	0	(89)	(89)
	0	(362)	(362)
Increase (decrease) in net financial resources	(66,114)	(1,963)	(68,077)
Net Financial Resources, beginning of the year	135,544	0	135,544
Net Financial Resources, end of the year (A)	69,430	(1,963)	**67,467**
Net Non-Financial Resources			
Net opening balance, beginning of the year			411,703
Plus: Tangible capital assets (net)			42,040
Plus: Effect of change in other non-financial assets			362
Net Non-Financial Resources, end of the year (B)			454,105
Accumulated Surplus, end of the year (A + B)			**521,572**

NET EXPENDITURES SUMMARY
($000s)

	2009-10 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE/ CHANGE	2009-10 REVISED VOTE
OPERATION AND MAINTENANCE:				
Gross Expenditures	800,532	**3,700**	(18,232)	786,000
Less: Third-Party Recoveries	20,172	**0**	526	20,698
Less: Recoveries from Canada	62,388	**0**	(2,906)	59,482
NET O & M EXPENDITURES	717,972	**3,700**	(15,852)	705,820
CAPITAL:				
Gross Expenditures	283,530	**0**	(62,898)	220,632
Less: Third-Party Recoveries	56,599	**0**	(23,816)	32,783
Less: Recoveries from Canada	65,525	**0**	(16,046)	49,479
NET CAPITAL EXPENDITURES	161,406	**0**	(23,036)	138,370
LOAN INTEREST:				
Gross Expenditures	0	**0**	0	0
Less: Third-Party Recoveries	206	**0**	0	206
NET LOAN INTEREST	(206)	**0**	0	(206)
LOAN PRINCIPAL:				
Gross Expenditures	0	**0**	0	0
Less: Third-Party Recoveries	532	**0**	0	532
NET LOAN PRINCIPAL	(532)	**0**	0	(532)
LOAN CAPITAL:				
Gross Expenditures	5,000	**0**	(5,000)	0
Less: Third-Party Recoveries	5,000	**0**	(5,000)	0
NET LOAN CAPITAL	0	**0**	0	0

REVENUE SUMMARY
($000s)

	2009-10 VOTED TO DATE	CHANGE	2009-10 REVISED VOTE
TAXES AND GENERAL REVENUES			
Tax Revenue	88,674	1,762	90,436
Other Revenue	20,335	5,463	25,798
	109,009	7,225	116,234
THIRD-PARTY RECOVERIES			
Operation and Maintenance	20,172	526	20,698
Capital	56,599	(23,816)	32,783
Loan Interest	206	0	206
	76,977	(23,290)	53,687
RECOVERIES FROM CANADA			
Operation and Maintenance	62,388	(2,906)	59,482
Capital	65,525	(16,046)	49,479
	127,913	(18,952)	108,961
TRANSFERS FROM CANADA			
Grant from Canada	611,707	0	611,707
Canada Health Transfer	26,457	(1,280)	25,177
Canada Social Transfer	10,750	60	10,810
Other Health Care Transfers			
- Territorial Health Access Fund	6,333	0	6,333
- Medical Travel Fund	1,600	0	1,600
- Wait Times Reduction	0	249	249
TOTAL TRANSFERS FROM CANADA	656,847	(971)	655,876
TOTAL REVENUES	970,746	(35,988)	934,758

TAXES AND GENERAL REVENUES
SUMMARY BY SOURCE
($000s)

	2009-10 VOTED TO DATE	CHANGE	2009-10 REVISED VOTE
TAX REVENUE			
Personal Income Tax	56,481	1,421	57,902
Corporate Income Tax	5,078	460	5,538
Property Tax	3,350	62	3,412
Grant-in-Lieu of Property Tax	150	5	155
Fuel Oil Tax - Diesel	3,102	(25)	3,077
Fuel Oil Tax - Other	3,763	(42)	3,721
Insurance Premium Tax	1,693	174	1,867
Tobacco Tax	11,611	(484)	11,127
Liquor Tax	3,446	191	3,637
Total Tax Revenue	88,674	1,762	90,436
OTHER REVENUE			
Liquor Profit	7,017	530	7,547
Investment Income and Other Interest	1,781	1,341	3,122
Licences, Fees, Registrations and Permits:*			
Motor Vehicle	3,591	344	3,935
Business and Professional	2,380	846	3,226
Lands, Mines and Forestry	1,036	1,293	2,329
Hunting, Fishing and Outfitting	616	45	661
Building Safety	370	141	511
Campground Permits	306	(9)	297
Land Titles	240	22	262
Other	483	39	522
Oil and Gas Resource Revenue	315	129	444
Land and Mineral Leases and Royalties	162	94	256
Fines	408	(15)	393
Gain on Sale of Land	150	1,238	1,388
Aviation Operations	859	(33)	826
Miscellaneous	621	(542)	79
Total Other Revenue	20,335	5,463	25,798
TOTAL TAXES AND GENERAL REVENUES	109,009	7,225	116,234

* Restated Voted to Date to be consistent with financial statement presentation.

TAXES AND GENERAL REVENUES
SUMMARY BY DEPARTMENT / CORPORATION
($000s)

VOTE	DEPARTMENT / CORPORATION	2009-10 VOTED TO DATE	CHANGE	2009-10 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
26	Child and Youth Advocate Office	0	0	0
02	Executive Council Office	25	7	32
51	Community Services	10,011	2,300	12,311
07	Economic Development	0	0	0
03	Education	17	(1)	16
53	Energy, Mines and Resources	1,728	1,935	3,663
52	Environment	922	36	958
12	Finance	83,898	2,245	86,143
15	Health and Social Services	42	9	51
55	Highways and Public Works	996	(3)	993
08	Justice	710	(11)	699
10	Public Service Commission	0	0	0
54	Tourism and Culture	197	(13)	184
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	0	0	0
19	Yukon Liquor Corporation	10,463	721	11,184
Total Taxes and General Revenues		109,009	7,225	116,234

OPERATION AND MAINTENANCE
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
($000s)

VOTE	DEPARTMENT / CORPORATION	2009-10 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE	2009-10 REVISED VOTE
01	Yukon Legislative Assembly	5,824	0	(395)	5,429
24	Elections Office	357	0	(38)	319
23	Office of the Ombudsman	551	0	(19)	532
26	Child and Youth Advocate Office	235	0	(60)	175
02	Executive Council Office	22,667	0	(1,512)	21,155
51	Community Services	65,195	0	(571)	64,624
07	Economic Development	7,575	0	(1,027)	6,548
03	Education	125,383	0	(3,728)	121,655
53	Energy, Mines and Resources	52,284	0	(3,172)	49,112
52	Environment	27,456	0	(43)	27,413
12	Finance	7,136	0	(518)	6,618
15	Health and Social Services	248,451	3,700	0	252,151
55	Highways and Public Works	105,764	0	(1,100)	104,664
08	Justice	58,165	0	(1,902)	56,263
10	Public Service Commission	36,549	0	(1,925)	34,624
54	Tourism and Culture	21,301	0	(1,382)	19,919
11	Women's Directorate	1,239	0	(109)	1,130
22	Yukon Development Corporation	one dollar	0	0	0
18	Yukon Housing Corporation	14,400	0	(731)	13,669
19	Yukon Liquor Corporation	one dollar	0	0	0
Total Expenditures to be Voted		800,532	3,700	(18,232)	786,000

OPERATION AND MAINTENANCE
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
($000s)

VOTE	DEPARTMENT / CORPORATION	2009-10 VOTED TO DATE	CHANGE	2009-10 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
26	Child and Youth Advocate Office	0	0	0
02	Executive Council Office	3,220	(107)	3,113
51	Community Services	2,095	(412)	1,683
07	Economic Development	0	0	0
03	Education	7,908	(637)	7,271
53	Energy, Mines and Resources	22,441	(1,708)	20,733
52	Environment	2,122	(225)	1,897
12	Finance	16	74	90
15	Health and Social Services	24,873	(38)	24,835
55	Highways and Public Works	5,344	82	5,426
08	Justice	2,151	(64)	2,087
10	Public Service Commission	45	(19)	26
54	Tourism and Culture	1,048	(126)	922
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	11,297	800	12,097
19	Yukon Liquor Corporation	0	0	0
Total Recoveries		82,560	(2,380)	80,180

CAPITAL
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
($000s)

VOTE	DEPARTMENT / CORPORATION	2009-10 VOTED TO DATE	SUPPLE-MENTARY NO. 3	UNDER EXPEND-ITURE	2009-10 REVISED VOTE
01	Yukon Legislative Assembly	100	0	(2)	98
24	Elections Office	5	0	(3)	2
23	Office of the Ombudsman	2	0	0	2
26	Child and Youth Advocate Office	36	0	0	36
02	Executive Council Office	249	0	(85)	164
51	Community Services	60,832	0	(22,694)	38,138
07	Economic Development	11,878	0	(4,014)	7,864
03	Education	11,898	0	(3,360)	8,538
53	Energy, Mines and Resources	8,082	0	(658)	7,424
52	Environment	3,060	0	(317)	2,743
12	Finance	60	0	(1)	59
15	Health and Social Services	6,666	0	(1,546)	5,120
55	Highways and Public Works	105,722	0	(15,210)	90,512
08	Justice	26,291	0	(274)	26,017
10	Public Service Commission	85	0	0	85
54	Tourism and Culture	4,824	0	(1,260)	3,564
11	Women's Directorate	6	0	(1)	5
22	Yukon Development Corporation	6,000	0	0	6,000
18	Yukon Housing Corporation	37,734	0	(13,473)	24,261
Total Expenditures to be Voted		283,530	0	(62,898)	220,632

CAPITAL
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
($000s)

VOTE	DEPARTMENT / CORPORATION	2009-10 VOTED TO DATE	CHANGE	2009-10 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
26	Child and Youth Advocate Office	0	0	0
02	Executive Council Office	0	0	0
51	Community Services	34,662	(20,205)	14,457
07	Economic Development	170	0	170
03	Education	306	(169)	137
53	Energy, Mines and Resources	2,999	89	3,088
52	Environment	932	62	994
12	Finance	0	0	0
15	Health and Social Services	2,131	(353)	1,778
55	Highways and Public Works	47,415	(7,201)	40,214
08	Justice	37	(19)	18
10	Public Service Commission	0	0	0
54	Tourism and Culture	235	(14)	221
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	33,237	(12,052)	21,185
Total Recoveries		122,124	(39,862)	82,262

This page left blank intentionally.

HEALTH AND SOCIAL SERVICES

Yukon
Government

VOTE 15
DEPARTMENT OF HEALTH AND SOCIAL SERVICES

MINISTER

Hon. G. Hart

DEPUTY MINISTER

S. Whitley

DEPARTMENTAL OBJECTIVE

- To work with the community to ensure quality health and social services for Yukoners. This will be achieved by helping individuals acquire the skills to live responsible, active, healthy and independent lives; and by providing a range of accessible, sustainable services that assist individuals, families and communities to reach their full potential.

FINANCIAL SUMMARY ($000s)	SUPPLE-MENTARY NO. 3
Operation and Maintenance Expenditures	**3,700**

HEALTH AND SOCIAL SERVICES

DETAILS ($000s)	2009-10 VOTED TO DATE	SUPPLE-MENTARY NO. 3	2009-10 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	248,451	**3,700**	252,151

Supplementary funding requirements were mainly due to higher than anticipated costs for out-of-territory hospital claims and physician claims.

This page left blank intentionally.